



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: October 20, 2009

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2010 Interim Financial Statements For The Two Months Ended August 31, 2009

RECOMMENDATION:

That Council Accept the Fiscal Year 2010 Interim Financial Statements for the Two Months Ended August 31, 2009.

DISCUSSION:

The Interim Financial Statements for the Two Months Ended August 31, 2009 (16.7% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

ATTACHMENT: Interim Financial Statements for the Two Months Ended August 31, 2009

PREPARED BY: Rudolf J. Livingston, Accounting Manager

SUBMITTED BY: Robert Samario, Interim Finance Director

APPROVED BY: City Administrator's Office

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	104,597,127	12,385,774	-	92,211,353	11.8%
Expenditures	104,761,646	16,288,793	1,388,190	87,084,664	16.9%
<i>Addition to / (use of) reserves</i>	<u>(164,519)</u>	<u>(3,903,019)</u>	<u>(1,388,190)</u>		
WATER OPERATING FUND					
Revenue	34,188,296	7,208,029	-	26,980,266	21.1%
Expenditures	37,418,635	5,846,105	3,469,623	28,102,906	24.9%
<i>Addition to / (use of) reserves</i>	<u>(3,230,339)</u>	<u>1,361,924</u>	<u>(3,469,623)</u>		
WASTEWATER OPERATING FUND					
Revenue	14,828,850	2,721,476	-	12,107,374	18.4%
Expenditures	16,070,288	1,917,361	1,950,110	12,202,817	24.1%
<i>Addition to / (use of) reserves</i>	<u>(1,241,438)</u>	<u>804,115</u>	<u>(1,950,110)</u>		
DOWNTOWN PARKING					
Revenue	6,762,290	1,148,160	-	5,614,130	17.0%
Expenditures	8,195,457	1,167,889	650,275	6,377,294	22.2%
<i>Addition to / (use of) reserves</i>	<u>(1,433,167)</u>	<u>(19,729)</u>	<u>(650,275)</u>		
AIRPORT OPERATING FUND					
Revenue	12,440,678	2,057,146	-	10,383,532	16.5%
Expenditures	12,723,593	1,583,571	871,312	10,268,710	19.3%
<i>Addition to / (use of) reserves</i>	<u>(282,915)</u>	<u>473,575</u>	<u>(871,312)</u>		
GOLF COURSE FUND					
Revenue	2,380,438	392,076	-	1,988,362	16.5%
Expenditures	2,785,158	400,720	624,174	1,760,265	36.8%
<i>Addition to / (use of) reserves</i>	<u>(404,720)</u>	<u>(8,643)</u>	<u>(624,174)</u>		
INTRA-CITY SERVICE FUND					
Revenue	5,601,878	871,749	-	4,730,129	15.6%
Expenditures	5,863,705	633,806	835,227	4,394,671	25.1%
<i>Addition to / (use of) reserves</i>	<u>(261,827)</u>	<u>237,943</u>	<u>(835,227)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
FLEET REPLACEMENT FUND					
Revenue	1,779,868	313,846	-	1,466,022	17.6%
Expenditures	3,821,874	326,449	76,407	3,419,019	10.5%
Addition to / (use of) reserves	(2,042,006)	(12,602)	(76,407)		
FLEET MAINTENANCE FUND					
Revenue	2,565,663	419,277	-	2,146,386	16.3%
Expenditures	2,667,128	286,158	251,547	2,129,423	20.2%
Addition to / (use of) reserves	(101,465)	133,119	(251,547)		
SELF INSURANCE TRUST FUND					
Revenue	6,073,674	1,015,218	-	5,058,456	16.7%
Expenditures	6,219,840	2,791,939	349,884	3,078,016	50.5%
Addition to / (use of) reserves	(146,166)	(1,776,722)	(349,884)		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,435,147	406,931	-	2,028,216	16.7%
Expenditures	2,630,280	338,570	270,146	2,021,564	23.1%
Addition to / (use of) reserves	(195,133)	68,361	(270,146)		
WATERFRONT FUND					
Revenue	11,522,348	2,324,114	-	9,198,234	20.2%
Expenditures	12,061,259	1,455,305	751,483	9,854,472	18.3%
Addition to / (use of) reserves	(538,911)	868,809	(751,483)		
TOTAL FOR ALL FUNDS					
Revenue	205,176,257	31,263,795	-	173,912,462	15.2%
Expenditures	215,218,864	33,036,666	11,488,377	170,693,821	20.7%
Addition to / (use of) reserves	(10,042,607)	(1,772,871)	(11,488,377)		

**** It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.**

CITY OF SANTA BARBARA
General Fund
Interim Statement of Budgeted and Actual Revenues
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Remaining Balance</u>	<u>Percent Received</u>	<u>Previous YTD</u>
TAXES					
Sales and Use	18,479,524	1,996,196	16,483,328	10.8%	2,574,166
Property Taxes	23,860,000	-	23,860,000	0.0%	-
Utility Users Tax	7,242,000	1,168,927	6,073,073	16.1%	1,182,214
Transient Occupancy Tax	12,027,000	2,408,068	9,618,932	20.0%	2,896,957
Franchise Fees	2,976,000	525,235	2,450,765	17.6%	527,335
Business License	2,273,300	267,324	2,005,976	11.8%	254,866
Real Property Transfer Tax	325,800	66,567	259,233	20.4%	61,939
<i>Total</i>	<u>67,183,624</u>	<u>6,432,318</u>	<u>60,751,306</u>	<u>9.6%</u>	<u>7,497,477</u>
LICENSES & PERMITS					
Licenses & Permits	179,000	29,463	149,537	16.5%	29,664
<i>Total</i>	<u>179,000</u>	<u>29,463</u>	<u>149,537</u>	<u>16.5%</u>	<u>29,664</u>
FINES & FORFEITURES					
Parking Violations	2,582,774	461,627	2,121,147	17.9%	361,026
Library Fines	110,000	17,261	92,739	15.7%	20,293
Municipal Court Fines	150,000	29,225	120,775	19.5%	50,538
Other Fines & Forfeitures	100,000	24,890	75,110	24.9%	-
<i>Total</i>	<u>2,942,774</u>	<u>533,004</u>	<u>2,409,770</u>	<u>18.1%</u>	<u>431,857</u>
USE OF MONEY & PROPERTY					
Investment Income	941,951	177,296	764,655	18.8%	380,187
Rents & Concessions	406,436	64,864	341,572	16.0%	63,561
<i>Total</i>	<u>1,348,387</u>	<u>242,160</u>	<u>1,106,227</u>	<u>18.0%</u>	<u>443,748</u>
INTERGOVERNMENTAL					
Grants	2,145,577	-	2,145,577	0.0%	-
Vehicle License Fees	200,000	88,554	111,446	44.3%	56,215
<i>Total</i>	<u>2,345,577</u>	<u>88,554</u>	<u>2,257,023</u>	<u>3.8%</u>	<u>56,215</u>
FEES & SERVICE CHARGES					
Finance	858,930	135,648	723,282	15.8%	139,070
Community Development	4,425,717	834,694	3,591,023	18.9%	771,130
Recreation	2,412,579	474,866	1,937,713	19.7%	452,217
Public Safety	550,543	77,084	473,459	14.0%	67,507
Public Works	4,608,873	848,516	3,760,357	18.4%	675,006
Library	775,452	6,924	768,528	0.9%	6,454
Reimbursements	5,809,367	846,197	4,963,170	14.6%	790,350
<i>Total</i>	<u>19,441,461</u>	<u>3,223,929</u>	<u>16,217,532</u>	<u>16.6%</u>	<u>2,901,733</u>
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	1,512,487	305,838	1,206,649	20.2%	1,824,749
Indirect Allocations	7,238,105	1,295,519	5,942,586	17.9%	1,168,988
Operating Transfers-In	2,405,712	234,990	2,170,722	9.8%	252,978
<i>Total</i>	<u>11,156,304</u>	<u>1,836,347</u>	<u>9,319,957</u>	<u>16.5%</u>	<u>3,246,715</u>
TOTAL REVENUES	<u>104,597,127</u>	<u>12,385,774</u>	<u>92,211,353</u>	<u>11.8%</u>	<u>14,607,408</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR	747,750	114,742	2,836	630,172	15.7%	
<i>Total</i>	<u>747,750</u>	<u>114,742</u>	<u>2,836</u>	<u>630,172</u>	15.7%	<u>126,348</u>
<u>City Attorney</u>						
CITY ATTORNEY	2,099,358	310,649	-	1,788,709	14.8%	
<i>Total</i>	<u>2,099,358</u>	<u>310,649</u>	<u>-</u>	<u>1,788,709</u>	14.8%	<u>343,353</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,351,840	237,838	12,200	1,101,802	18.5%	
LABOR RELATIONS	228,570	31,150	1,247	196,172	14.2%	
CITY TV	440,943	57,429	53,311	330,203	25.1%	
<i>Total</i>	<u>2,021,353</u>	<u>326,417</u>	<u>66,758</u>	<u>1,628,177</u>	19.5%	<u>321,895</u>
<u>Administrative Services</u>						
CITY CLERK	773,167	85,644	183,527	503,996	34.8%	
HUMAN RESOURCES	1,190,764	159,496	34,477	996,791	16.3%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	182,921	22,008	-	160,913	12.0%	
<i>Total</i>	<u>2,146,852</u>	<u>267,148</u>	<u>218,004</u>	<u>1,661,700</u>	22.6%	<u>275,876</u>
<u>Finance</u>						
ADMINISTRATION	682,555	131,193	11,070	540,292	20.8%	
TREASURY	384,702	60,569	1,200	322,933	16.1%	
CASHIERING & COLLECTION	427,287	63,025	-	364,262	14.7%	
LICENSES & PERMITS	387,383	62,733	-	324,650	16.2%	
BUDGET MANAGEMENT	353,511	60,960	-	292,551	17.2%	
ACCOUNTING	405,390	52,679	32,187	320,524	20.9%	
PAYROLL	273,371	39,943	54	233,374	14.6%	
ACCOUNTS PAYABLE	210,859	31,144	-	179,715	14.8%	
CITY BILLING & CUSTOMER SERVICE	560,542	54,560	-	505,982	9.7%	
PURCHASING	653,082	95,941	1,168	555,973	14.9%	
CENTRAL STORES	183,803	27,323	-	156,480	14.9%	
MAIL SERVICES	96,326	13,488	3,424	79,414	17.6%	
<i>Total</i>	<u>4,618,811</u>	<u>693,558</u>	<u>49,103</u>	<u>3,876,150</u>	16.1%	<u>740,149</u>
TOTAL GENERAL GOVERNMENT	<u>11,634,124</u>	<u>1,712,515</u>	<u>336,701</u>	<u>9,584,908</u>	17.6%	<u>1,807,622</u>
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,160,176	175,555	-	984,621	15.1%	
SUPPORT SERVICES	575,931	84,291	4,902	486,739	15.5%	
RECORDS	1,396,802	197,204	16,462	1,183,136	15.3%	
COMMUNITY SVCS	1,063,530	173,685	6,330	883,516	16.9%	
CRIME ANALYSIS	90,584	7,107	-	83,477	7.8%	
PROPERTY ROOM	125,326	21,171	1,265	102,890	17.9%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
PUBLIC SAFETY						
<u>Police</u>						
TRNG/RECRUITMENT	381,881	102,385	-	279,496	26.8%	
RANGE	879,439	163,720	36,460	679,259	22.8%	
BEAT COORDINATORS	801,812	71,288	-	730,524	8.9%	
INFORMATION TECHNOLOGY	1,118,502	300,078	6,115	812,309	27.4%	
INVESTIGATIVE DIVISION	4,513,258	604,408	4,880	3,903,970	13.5%	
CRIME LAB	222,370	18,280	-	204,090	8.2%	
PATROL DIVISION	12,629,310	1,820,273	180,177	10,628,860	15.8%	
TRAFFIC	1,330,706	170,945	1,650	1,158,111	13.0%	
SPECIAL EVENTS	986,472	492,335	3,572	490,565	50.3%	
TACTICAL PATROL FORCE	1,131,685	165,695	-	965,990	14.6%	
STREET SWEEPING ENFORCEMENT	236,362	38,247	-	198,115	16.2%	
NIGHT LIFE ENFORCEMENT	458,400	59,988	-	398,412	13.1%	
PARKING ENFORCEMENT	902,337	121,028	27,800	753,509	16.5%	
CCC	2,383,022	306,467	3,270	2,073,285	13.0%	
ANIMAL CONTROL	462,772	65,302	-	397,470	14.1%	
<i>Total</i>	<u>32,850,677</u>	<u>5,159,452</u>	<u>292,883</u>	<u>27,398,343</u>	16.6%	<u>5,422,792</u>
<u>Fire</u>						
ADMINISTRATION	1,096,276	153,516	41,725	901,035	17.8%	
EMERGENCY SERVICES AND PUBLIC ED	216,586	39,256	5,527	171,803	20.7%	
PREVENTION	1,187,985	171,752	3,086	1,013,147	14.7%	
WILDLAND FIRE MITIGATION PROGRAM	191,083	25,071	30,304	135,708	29.0%	
OPERATIONS	17,188,401	2,551,447	75,043	14,561,911	15.3%	
ARFF	1,623,165	252,273	-	1,370,892	15.5%	
<i>Total</i>	<u>21,503,496</u>	<u>3,193,315</u>	<u>155,685</u>	<u>18,154,495</u>	15.6%	<u>3,943,498</u>
TOTAL PUBLIC SAFETY	<u>54,354,173</u>	<u>8,352,767</u>	<u>448,568</u>	<u>45,552,838</u>	16.2%	<u>9,366,290</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	862,361	115,927	17,434	729,000	15.5%	
ENGINEERING SVCS	4,305,474	623,895	13,542	3,668,037	14.8%	
PUBLIC RT OF WAY MGMT	1,011,589	143,102	2,671	865,816	14.4%	
ENVIRONMENTAL PROGRAMS	514,158	43,246	71,006	399,906	22.2%	
<i>Total</i>	<u>6,693,582</u>	<u>926,169</u>	<u>104,653</u>	<u>5,662,759</u>	15.4%	<u>977,860</u>
TOTAL PUBLIC WORKS	<u>6,693,582</u>	<u>926,169</u>	<u>104,653</u>	<u>5,662,759</u>	15.4%	<u>977,860</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	524,868	99,006	-	425,862	18.9%	
FACILITIES	407,356	64,701	10,709	331,946	18.5%	
CULTURAL ARTS	429,832	69,493	38,165	322,175	25.0%	
YOUTH ACTIVITIES	752,636	183,475	13,331	555,830	26.1%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
SR CITIZENS	722,733	131,008	618	591,107	18.2%	
AQUATICS	1,097,052	330,567	57,142	709,343	35.3%	
SPORTS	488,962	62,001	10,309	416,652	14.8%	
TENNIS	275,753	38,749	22,819	214,185	22.3%	
NEIGHBORHOOD & OUTREACH SERV	1,263,260	201,167	-	1,062,093	15.9%	
ADMINISTRATION	528,293	79,585	-	448,708	15.1%	
PROJECT MANAGEMENT TEAM	247,538	64,654	-	182,884	26.1%	
BUSINESS SERVICES	520,527	56,504	16,538	447,486	14.0%	
FACILITY & PROJECT MGT	1,012,354	278,625	6,136	727,593	28.1%	
GROUNDS MANAGEMENT	4,174,069	710,221	118,761	3,345,088	19.9%	
FORESTRY	1,182,344	181,415	19,541	981,389	17.0%	
BEACH MAINTENANCE	170,234	18,927	12,063	139,244	18.2%	
Total	13,797,811	2,570,710	331,802	10,895,299	21.0%	2,825,629
<u>Library</u>						
ADMINISTRATION	416,148	58,744	-	357,404	14.1%	
PUBLIC SERVICES	2,264,920	328,169	12,610	1,924,142	15.0%	
SUPPORT SERVICES	1,650,602	194,860	22,446	1,433,296	13.2%	
Total	4,331,670	581,772	35,055	3,714,842	14.2%	668,918
TOTAL COMMUNITY SERVICES	18,129,481	3,152,482	366,858	14,610,141	19.4%	3,494,547
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	491,949	66,059	891	424,999	13.6%	
ECON DEV	62,919	8,445	-	54,474	13.4%	
CITY ARTS ADVISORY PROGRAM	540,483	-	-	540,483	0.0%	
HUMAN SVCS	818,612	5,667	-	812,945	0.7%	
RDA	730,700	89,553	-	641,147	12.3%	
RDA HSG DEV	711,639	102,282	-	609,357	14.4%	
LR PLANNING/STUDIES	742,833	108,603	5,972	628,258	15.4%	
DEV & DESIGN REVIEW	1,035,162	145,475	36,801	852,887	17.6%	
ZONING	854,297	120,179	1,101	733,017	14.2%	
DESIGN REV & HIST PRESERVATN	957,682	127,298	43,792	786,592	17.9%	
SHO/ENVIRON REVIEW/TRAINING	704,462	98,203	8,442	597,817	15.1%	
BLDG PERMITS	1,018,740	145,152	1,333	872,255	14.4%	
RECORDS & ARCHIVES	593,922	76,955	23,596	493,372	16.9%	
PLAN CK & COUNTER SRV	1,268,494	203,455	9,482	1,055,557	16.8%	
Total	10,531,894	1,297,325	131,409	9,103,160	13.6%	1,632,925
TOTAL COMMUNITY DEVELOPMENT	10,531,894	1,297,325	131,409	9,103,160	13.6%	1,632,925

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	-	-	22,272	0.0%	
COMMUNITY PROMOTIONS	1,706,580	504,975	-	1,201,605	29.6%	
SPECIAL PROJECTS	21,000	2,100	-	18,900	10.0%	
TRANSFERS OUT	43,500	43,500	-	-	100.0%	
DEBT SERVICE TRANSFERS	353,568	288,626	-	64,942	81.6%	
CAPITAL OUTLAY TRANSFER	573,170	8,333	-	564,837	1.5%	
APPROP. RESERVE	698,302	-	-	698,302	0.0%	
<i>Total</i>	<u>3,418,392</u>	<u>847,534</u>	<u>-</u>	<u>2,570,858</u>	24.8%	<u>1,591,701</u>
TOTAL NON-DEPARTMENTAL	<u>3,418,392</u>	<u>847,534</u>	<u>-</u>	<u>2,570,858</u>	24.8%	<u>1,591,701</u>
TOTAL EXPENDITURES	<u>104,761,646</u>	<u>16,288,793</u>	<u>1,388,190</u>	<u>87,084,664</u>	16.9%	<u>18,870,945</u>

*** The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.

CITY OF SANTA BARBARA
Special Revenue Funds
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
TRAFFIC SAFETY FUND					
Revenue	515,000	109,563	-	405,437	21.3%
Expenditures	515,000	147,389	-	367,611	28.6%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>(37,827)</u>	<u>-</u>	<u>37,827</u>	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,610,100	533,236	-	2,076,864	20.4%
Expenditures	3,386,420	394,647	453,957	2,537,815	25.1%
<i>Revenue Less Expenditures</i>	<u>(776,320)</u>	<u>138,589</u>	<u>(453,957)</u>	<u>(460,952)</u>	
SOLID WASTE PROGRAM					
Revenue	18,614,209	2,884,055	-	15,730,154	15.5%
Expenditures	18,667,007	2,969,753	196,564	15,500,690	17.0%
<i>Revenue Less Expenditures</i>	<u>(52,798)</u>	<u>(85,698)</u>	<u>(196,564)</u>	<u>229,464</u>	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	2,955,642	354,237	-	2,601,405	12.0%
Expenditures	2,831,775	113,011	32,780	2,685,984	5.1%
<i>Revenue Less Expenditures</i>	<u>123,867</u>	<u>241,226</u>	<u>(32,780)</u>	<u>(84,579)</u>	
COUNTY LIBRARY					
Revenue	1,703,932	54,649	-	1,649,283	3.2%
Expenditures	1,765,938	233,536	25,576	1,506,826	14.7%
<i>Revenue Less Expenditures</i>	<u>(62,006)</u>	<u>(178,888)</u>	<u>(25,576)</u>	<u>142,458</u>	
STREETS FUND					
Revenue	9,570,982	1,244,735	-	8,326,247	13.0%
Expenditures	14,093,195	1,373,461	1,838,089	10,881,645	22.8%
<i>Revenue Less Expenditures</i>	<u>(4,522,213)</u>	<u>(128,727)</u>	<u>(1,838,089)</u>	<u>(2,555,398)</u>	
MEASURE "D"					
Revenue	4,884,000	631,138	-	4,252,862	12.9%
Expenditures	9,067,069	295,768	3,197,901	5,573,400	38.5%
<i>Revenue Less Expenditures</i>	<u>(4,183,069)</u>	<u>335,370</u>	<u>(3,197,901)</u>	<u>(1,320,538)</u>	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

WATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Water Sales - Metered	29,850,000	5,809,041	-	24,040,959	19.5%	5,840,827
Service Charges	385,000	49,901	-	335,099	13.0%	74,751
Cater JPA Treatment Charges	2,200,000	1,145,464	-	1,054,536	52.1%	688,118
Licenses & Permits	(2,500)	-	-	(2,500)	0.0%	-
Investment Income	1,008,000	197,614	-	810,386	19.6%	266,250
Grants	36,098	-	-	36,098	0.0%	-
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	693,698	6,010	-	687,688	0.9%	139,643
TOTAL REVENUES	<u>34,188,296</u>	<u>7,208,029</u>	<u>-</u>	<u>26,980,266</u>	<u>21.1%</u>	<u>7,009,588</u>
EXPENSES						
Salaries & Benefits	7,599,922	1,077,101	-	6,522,821	14.2%	1,048,681
Materials, Supplies & Services	10,540,950	1,141,940	3,351,496	6,047,514	42.6%	1,213,155
Special Projects	646,774	8,209	39,887	598,678	7.4%	2,681
Water Purchases	7,776,465	1,141,232	65,918	6,569,315	15.5%	1,177,260
Debt Service	5,094,672	1,563,254	-	3,531,418	30.7%	1,537,881
Capital Outlay Transfers	5,302,492	883,749	-	4,418,743	16.7%	1,437,169
Equipment	197,459	30,619	9,323	157,517	20.2%	450
Capitalized Fixed Assets	109,900	-	3,000	106,900	2.7%	7,223
Other	-	-	-	-	100.0%	-
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>37,418,635</u>	<u>5,846,105</u>	<u>3,469,623</u>	<u>28,102,906</u>	<u>24.9%</u>	<u>6,424,499</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

WASTEWATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	14,010,000	2,422,535	-	11,587,465	17.3%	2,415,318
Fees	410,000	224,492	-	185,508	54.8%	188,134
Investment Income	325,000	69,849	-	255,151	21.5%	93,349
Miscellaneous	83,850	4,600	-	79,250	5.5%	92,656
TOTAL REVENUES	<u>14,828,850</u>	<u>2,721,476</u>	<u>-</u>	<u>12,107,374</u>	<u>18.4%</u>	<u>2,789,456</u>
EXPENSES						
Salaries & Benefits	5,125,324	719,563	-	4,405,761	14.0%	717,773
Materials, Supplies & Services	5,733,089	594,836	1,937,389	3,200,864	44.2%	481,126
Special Projects	711,367	121,043	3,367	586,957	17.5%	232,622
Transfers-Out	65,000	10,833	-	54,167	16.7%	-
Debt Service	1,354,888	1,630	-	1,353,258	0.1%	1,000
Capital Outlay Transfers	2,827,188	471,198	-	2,355,990	16.7%	454,607
Equipment	50,167	(1,743)	6,489	45,421	9.5%	-
Capitalized Fixed Assets	53,265	-	2,865	50,400	5.4%	619
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>16,070,288</u>	<u>1,917,361</u>	<u>1,950,110</u>	<u>12,202,817</u>	<u>24.1%</u>	<u>1,887,748</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)
DOWNTOWN PARKING

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Improvement Tax	875,000	190,887	-	684,113	21.8%	208,829
Parking Fees	5,552,550	874,430	-	4,678,120	15.7%	855,880
Investment Income	202,500	39,368	-	163,132	19.4%	63,991
Reimbursements	50,000	-	-	50,000	0.0%	-
Miscellaneous	15,000	(26)	-	15,026	-0.2%	56,618
Operating Transfers-In	67,240	43,500	-	23,740	64.7%	43,500
TOTAL REVENUES	6,762,290	1,148,160	-	5,614,130	17.0%	1,228,818
EXPENSES						
Salaries & Benefits	3,724,389	538,287	-	3,186,102	14.5%	529,588
Materials, Supplies & Services	1,978,278	237,178	164,576	1,576,524	20.3%	258,831
Special Projects	846,410	127,009	479,399	240,002	71.6%	52,727
Transfers-Out	312,621	52,104	-	260,518	16.7%	-
Capital Outlay Transfers	1,258,760	209,793	-	1,048,967	16.7%	34,078
Equipment	25,000	-	2,800	22,200	11.2%	84
Capitalized Fixed Assets	-	3,518	3,500	(7,018)	100.0%	55,237
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	8,195,457	1,167,889	650,275	6,377,294	22.2%	930,544

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)
AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	3,893,750	703,739	-	3,190,011	18.1%	715,439
Leases - Terminal	4,853,050	753,635	-	4,099,415	15.5%	820,839
Leases - Non-Commercial Aviation	1,075,875	185,705	-	890,170	17.3%	209,826
Leases - Commercial Aviation	2,113,451	343,685	-	1,769,766	16.3%	386,888
Investment Income	310,000	61,882	-	248,118	20.0%	99,645
Miscellaneous	194,552	8,501	-	186,051	4.4%	62,667
TOTAL REVENUES	12,440,678	2,057,146	-	10,383,532	16.5%	2,295,304
EXPENSES						
Salaries & Benefits	4,780,946	682,137	-	4,098,809	14.3%	688,793
Materials, Supplies & Services	6,211,961	775,236	871,102	4,565,624	26.5%	911,039
Special Projects	742,838	-	-	742,838	0.0%	49,746
Transfers-Out	7,351	-	-	7,351	0.0%	-
Capital Outlay Transfers	675,240	108,512	-	566,729	16.1%	733,662
Equipment	34,212	17,687	210	16,315	52.3%	16,953
Capitalized Fixed Assets	-	-	-	-	100.0%	38,214
Appropriated Reserve	271,045	-	-	271,045	0.0%	-
TOTAL EXPENSES	12,723,593	1,583,571	871,312	10,268,710	19.3%	2,438,407

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

GOLF COURSE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Fees & Card Sales	1,802,397	319,956	-	1,482,441	17.8%	376,326
Investment Income	28,300	7,351	-	20,949	26.0%	9,834
Rents & Concessions	299,741	62,755	-	236,986	20.9%	30,945
Miscellaneous	250,000	2,013	-	247,987	0.8%	24,389
TOTAL REVENUES	<u>2,380,438</u>	<u>392,076</u>	<u>-</u>	<u>1,988,362</u>	<u>16.5%</u>	<u>441,494</u>
EXPENSES						
Salaries & Benefits	1,137,368	168,766	-	968,602	14.8%	181,910
Materials, Supplies & Services	577,822	68,033	132,013	377,776	34.6%	125,505
Special Projects	31,190	-	10,740	20,450	34.4%	5,310
Debt Service	219,058	156,016	-	63,042	71.2%	154,850
Capital Outlay Transfers	303,553	92	-	303,461	0.0%	17,070
Equipment	8,400	-	-	8,400	0.0%	-
Capitalized Fixed Assets	507,767	7,813	481,421	18,533	96.4%	266,234
TOTAL EXPENSES	<u>2,785,158</u>	<u>400,720</u>	<u>624,174</u>	<u>1,760,265</u>	<u>36.8%</u>	<u>750,878</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

INTRA-CITY SERVICE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Maintenance Charges	-	-	-	-	100.0%	419,830
Work Orders - Bldg Maint.	3,808,159	572,795	-	3,235,364	15.0%	542,859
Service Charges	1,728,719	288,120	-	1,440,599	16.7%	250,260
Miscellaneous	-	-	-	-	100.0%	93,212
Operating Transfers-In	65,000	10,833	-	54,167	16.7%	-
TOTAL REVENUES	<u>5,601,878</u>	<u>871,749</u>	<u>-</u>	<u>4,730,129</u>	<u>15.6%</u>	<u>1,306,161</u>
EXPENSES						
Salaries & Benefits	3,208,250	440,231	-	2,768,019	13.7%	625,907
Materials, Supplies & Services	919,270	137,684	104,667	676,919	26.4%	286,024
Special Projects	1,686,832	55,613	727,976	903,243	46.5%	172,659
Capital Outlay Transfers	829	138	-	691	16.7%	1,603
Equipment	23,000	-	-	23,000	0.0%	1,469
Capitalized Fixed Assets	25,524	140	2,584	22,800	10.7%	15,181
TOTAL EXPENSES	<u>5,863,705</u>	<u>633,806</u>	<u>835,227</u>	<u>4,394,671</u>	<u>25.1%</u>	<u>1,102,842</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

FLEET REPLACEMENT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Rental Charges	1,343,020	223,837	-	1,119,183	16.7%	308,716
Investment Income	194,000	36,360	-	157,640	18.7%	51,120
Rents & Concessions	242,848	40,475	-	202,373	16.7%	44,707
Miscellaneous	-	13,175	-	(13,175)	100.0%	9,851
TOTAL REVENUES	<u>1,779,868</u>	<u>313,846</u>	<u>-</u>	<u>1,466,022</u>	<u>17.6%</u>	<u>414,393</u>
EXPENSES						
Salaries & Benefits	162,092	22,974	-	139,118	14.2%	16,730
Materials, Supplies & Services	1,120	187	-	933	16.7%	183
Capitalized Fixed Assets	3,658,662	303,288	76,407	3,278,968	10.4%	382,619
TOTAL EXPENSES	<u>3,821,874</u>	<u>326,449</u>	<u>76,407</u>	<u>3,419,019</u>	<u>10.5%</u>	<u>399,532</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

FLEET MAINTENANCE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Maintenance Charges	2,515,663	419,277	-	2,096,386	16.7%	-
Miscellaneous	50,000	-	-	50,000	0.0%	-
TOTAL REVENUES	<u>2,565,663</u>	<u>419,277</u>	<u>-</u>	<u>2,146,386</u>	<u>16.3%</u>	<u>-</u>
EXPENSES						
Salaries & Benefits	1,224,737	174,102	-	1,050,635	14.2%	-
Materials, Supplies & Services	1,367,766	109,266	229,837	1,028,663	24.8%	-
Special Projects	60,625	2,790	21,710	36,125	40.4%	-
Equipment	14,000	-	-	14,000	0.0%	-
TOTAL EXPENSES	<u>2,667,128</u>	<u>286,158</u>	<u>251,547</u>	<u>2,129,423</u>	<u>20.2%</u>	<u>-</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	2,950,613	491,769	-	2,458,844	16.7%	532,907
Workers' Compensation Premiums	2,482,928	413,821	-	2,069,107	16.7%	142,917
OSH Charges	302,518	50,420	-	252,098	16.7%	48,843
Investment Income	337,615	58,376	-	279,239	17.3%	80,065
Miscellaneous	-	832	-	(832)	100.0%	7,606
TOTAL REVENUES	6,073,674	1,015,218	-	5,058,456	16.7%	812,337
EXPENSES						
Salaries & Benefits	600,672	73,877	-	526,795	12.3%	75,960
Materials, Supplies & Services	5,590,392	2,717,878	349,884	2,522,630	54.9%	639,338
Transfers-Out	-	-	-	-	100.0%	1,589,853
Capital Outlay Transfers	1,105	184	-	921	16.7%	2,137
Equipment	4,000	-	-	4,000	0.0%	-
Appropriated Reserve	23,671	-	-	23,671	0.0%	-
TOTAL EXPENSES	6,219,840	2,791,939	349,884	3,078,016	50.5%	2,307,288

**** The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.**

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	2,435,147	406,885	-	2,028,262	16.7%	365,517
Miscellaneous	-	45	-	(45)	100.0%	10,526
TOTAL REVENUES	<u>2,435,147</u>	<u>406,931</u>	<u>-</u>	<u>2,028,216</u>	<u>16.7%</u>	<u>376,042</u>
EXPENSES						
Salaries & Benefits	1,537,067	217,432	-	1,319,635	14.1%	252,181
Materials, Supplies & Services	598,350	120,879	93,347	384,124	35.8%	150,616
Special Projects	1,700	142	3,858	(2,300)	235.3%	210
Capital Outlay Transfers	-	-	-	-	100.0%	14,167
Equipment	408,269	117	172,941	235,211	42.4%	406
Appropriated Reserve	84,895	-	-	84,895	0.0%	-
TOTAL EXPENSES	<u>2,630,280</u>	<u>338,570</u>	<u>270,146</u>	<u>2,021,564</u>	<u>23.1%</u>	<u>417,579</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2009 (16.7% of Fiscal Year)

WATERFRONT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial	1,482,056	265,185	-	1,216,871	17.9%	277,339
Leases - Food Service	2,393,380	398,393	-	1,994,987	16.6%	412,242
Slip Rental Fees	3,676,785	608,179	-	3,068,606	16.5%	587,407
Visitors Fees	700,000	105,838	-	594,162	15.1%	98,457
Slip Transfer Fees	250,000	102,275	-	147,725	40.9%	67,625
Parking Revenue	1,885,098	480,376	-	1,404,722	25.5%	388,609
Wharf Parking	268,749	53,417	-	215,332	19.9%	47,043
Other Fees & Charges	364,909	59,596	-	305,313	16.3%	62,607
Investment Income	125,000	34,049	-	90,951	27.2%	51,281
Rents & Concessions	279,322	143,073	-	136,250	51.2%	50,305
Miscellaneous	97,049	73,734	-	23,315	76.0%	127,598
TOTAL REVENUES	<u>11,522,348</u>	<u>2,324,114</u>	<u>-</u>	<u>9,198,234</u>	<u>20.2%</u>	<u>2,170,514</u>
EXPENSES						
Salaries & Benefits	5,530,336	821,691	-	4,708,645	14.9%	816,746
Materials, Supplies & Services	3,416,967	422,598	746,003	2,248,365	34.2%	487,610
Special Projects	122,559	20,530	3,240	98,789	19.4%	5,084
Debt Service	1,673,572	-	-	1,673,572	0.0%	123,503
Capital Outlay Transfers	1,131,381	188,564	-	942,818	16.7%	207,832
Equipment	86,445	1,923	2,240	82,282	4.8%	185
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	<u>12,061,259</u>	<u>1,455,305</u>	<u>751,483</u>	<u>9,854,472</u>	<u>18.3%</u>	<u>1,640,961</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.